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ABSTRACT

This annual report details the 1996-97 activities of the Foundation for Child Development. Included in the report is a discussion of the history and mission of the foundation and its funding priorities. The members of the Council, Board of Directors, Officers, and staff are listed. The report of the chair, Barbara Paul Robinson, describes the changes in the organization in 1996-97, the approaching centennial of its founding in 1990, and the challenges and opportunities faced as the Foundation focuses on the needs of children of the working poor. The report of the president, Ruby Takanishi, details the Foundation's efforts to articulate a vision to reaffirm the promise of the American dream, and discusses the emphasis on how economic and work circumstances of families influence children's development. The remainder of the annual report delineates the research, policy, and program development grants awarded in 1996-97, with brief descriptions of projects first funded in 1996-97. Foundation-sponsored publications are listed. The independent auditors' report detailing the financial position of the Foundation concludes the report. (KB)

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FCD

Annual Report
1996/1997

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Foundation
for Child Development

345 East 46th Street
New York, NY 10017-3562

212-697-3150

212-697-2258 (fax)

Annual Report





CONTENTS

4	History and Mission
6	Funding Priorities
8	Council, Board of Directors, Officers, and Staff
10	Report of the Chair
13	Report of the President
15	Statement of Grants and Internal Projects, 1996-97
40	Foundation Sponsored Publications
43	Report of Independent Accountants
44	Financial Statements
53	Schedule of Investments

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HISTORY OF THE FOUNDATION

The Foundation for Child Development is a private foundation incorporated as a voluntary agency in New York in 1900 and established as the Association for the Aid of Crippled Children (AACC) in 1908. Voluntary contributions from the public supported AACC until 1944, when substantial funds were received from the estate of Milo M. Belding to honor his wife, Annie K. Belding. Mrs. Belding had devoted many years of service to the association.

In its early years, the association's name directly reflected its activities. Its program began with teaching disabled children, but AACC soon developed a broader definition of aid to the children and their families — aid that often included material help. The association's work changed again when nursing care and treatment in both the home and the school became the main focus of the program. As these services gained broad public support, and as the funds of the Belding estate became available, the association shifted its attention to the prevention of handicapping conditions. Thus, from the early 1950s until the early 1970s, most of the association's funds

supported research on genetically based disorders and abnormalities of fetal development.

In recognition of its evolving program and of its status as a grantmaking organization, the association changed its name in 1972 to the Foundation for Child Development. Today, the principal aims of the foundation are the prevention of child poverty and the promotion of economic security of families. Grants designed to address these aims are made for research, to link research to policy and program development, and for leadership development.

The foundation is governed by a council of members and a board of directors. The council meets annually to receive the officers' report and to elect the board of directors. The board meets quarterly to determine foundation policy and current program expenditures.

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THE MISSION OF THE FOUNDATION

The board of directors believes the foundation should continue its broad mission to understand, document, and intervene in the lives of children and families at risk. We also believe that the foundation's program structure should preserve its three main components — research, policy, and direct-action initiatives.

However, taking into account the limited resources of the foundation, the curtailment of relevant government programs, and the increasing numbers of children at risk, it seems to us important that the program of the foundation be more closely focused towards the objective of influencing, over the near term, policies and programs having a direct impact on children and families at risk.

The research component of the foundation's program should, we believe, emphasize the integration of action and research. Researchers seeking support from the foundation should be asked to make explicit the potential connections between their research and the lives of children and families at risk — to set forth the implications over the near term for public policy or direct action that

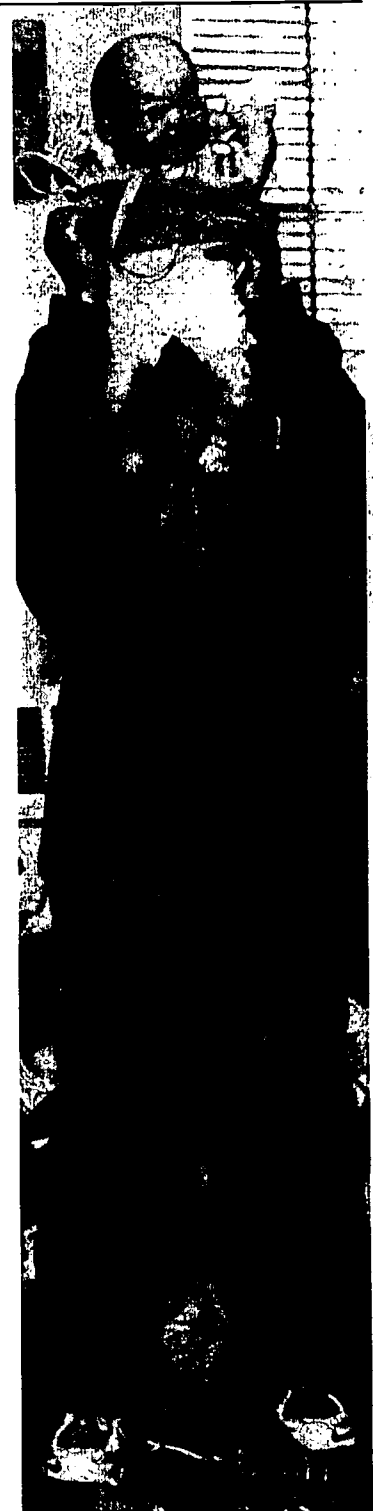
might flow from their research results.

In the policy area we believe the foundation should continue its past efforts to increase understanding between the research community and policymakers. However, we also believe in sharpening the focus here towards persuading policymakers to adapt or initiate programs and policies for children at risk to reflect research findings. We believe that our existing knowledge of children and their needs has not been adequately translated into policies and programs that affect the well-being of children and their families, and that working to reduce the gap between what we know and what we do may be one of the most challenging and productive roles for private foundations in this field.

The direct-service programs of the foundation should, we think, be viewed as social research probes to develop new policy initiatives. Through working in the microcosm of family deprivation the foundation can strive for new perspectives free of the preconceptions of the established bureaucracies in welfare, social services, education, and law

enforcement. Our "laboratory" for this purpose should be New York City — there is much in New York to keep us busy and New York happens to be where we are. But we must keep in mind that direct-action programs can influence policy only if they are observed, documented, and publicized with skill and sensitivity, and if their operations are continuously scrutinized and analyzed for their policy implications.

In addition to sharpening the focus in each of the program areas individually, we believe the foundation should also seek to make more explicit the interconnections among its three program components. The synergy that arises from attacking the same problem concurrently from the research, policy, and direct-action perspectives may enhance the leverage of the foundation's small resources.



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FUNDING PRIORITIES

The Foundation for Child Development's grantmaking activities focus on efforts to understand and improve the life conditions of children and their families. FCD has a special interest in children in working families, particularly in those families that are struggling to meet their children's basic human needs. The foundation makes grants nationally to nonprofit institutions for research, policy analysis, advocacy, leadership development, and in New York City to a small number of program development projects.

Three cross-cutting themes guide FCD's work: linking research on children and families to formation of relevant programs and policies, identifying fresh approaches to crafting sound social strategies for children and families, and nurturing new generations of leaders in child development research and policy. FCD seeks to support:

- *research or policy activities that*
 - *seek to understand and to promote the well-being of children in families, particularly in working poor families.*



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– *develop strategies for building public support for children and families.*

- *leadership development activities that are linked to the programmatic focus of the foundation, including the identification and strengthening of effective voices on behalf of children and families.*
- *efforts to link New York City's higher education institutions, in particular their research, policy analysis, and professional education functions, with city-based activities on behalf of children and families.*

GRANTMAKING LIMITATIONS

As a small foundation with limited resources, FCD can support only a small number of all eligible requests. The foundation does not consider requests for:

- *direct services,*
- *scholarships,*
- *capital campaigns, or*
- *the purchase, construction or renovation of buildings.*

The foundation does not make grants outside the United States.

APPLICATION PROCEDURES

Applicants are asked to send a brief, one- or two-page letter of inquiry describing the proposed project, its objectives, and the approximate level of funding required. The foundation conducts frequent reviews of requests and replies quickly with an indication of whether a project fits its program interests and funding considerations. When appropriate, a full proposal is invited. Grant approvals are considered by the board of directors at meetings in June, December, and March.

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Nora Piore	
Eben W. Pyne	
Julius B. Richmond	
Henry W. Riecken	

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Ruth Ann Burns Vice President and Director of Educational Resources Center Thirteen/WNET New York, New York	Julius B. Richmond Professor of Health Policy, Emeritus Division of Health Policy Research and Education Harvard Medical School Boston, Massachusetts
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Jane L. Delgado President and Chief Executive Officer National Coalition of Hispanic Health & Human Services Organizations Washington, D.C.	Francis H. Schott Consultant Economics and Finance Ridgewood, New Jersey
Howard L. Fuller Director Institute for the Transformation of Learning Marquette University Milwaukee, Wisconsin	Ruby Takanishi President* Foundation for Child Development New York, New York
John L. Furth Vice Chairman and Director E.M. Warburg, Pincus & Co., Inc. New York, New York	Sheldon H. White John Lindsley Professor of Psychology in Memory of William James Department of Psychology Harvard University Cambridge, Massachusetts

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Vice Chair of the Council

Barbara B. Blum,
President**

Ruby Takanishi,
President*

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Secretary

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Karen N. Gerard,
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Ruby Takanishi*

Michael I. Cohen
John L. Furth

Finance Committee

John L. Furth,
Chair

Karen N. Gerard

John H. Hobbs

Robert F. Hoerle

Francis H. Schott

Audit Committee

Mary L. Bundy,
Chair

Robert F. Hoerle
Barbara Paul Robinson

Nominating Committee

Jane L. Delgado,
Chair

Angela Glover Blackwell
P. Lindsay Chase-Lansdale
Eleanor T. Elliott
Caroline M. Macomber

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President*

Barbara B. Blum,
President**

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Director for Research

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Director of Finance and
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Grants Associate

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Assistant to the President/
Office Coordinator****

Barbara Leahy,
Administrative Assistant

Joann Parker,
Administrative Assistant

Beverly Hanson,
Librarian (Part-time)

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* as of December 1, 1996

** through November 30, 1996

*** through August 31, 1996

**** through March 15, 1997

REPORT OF THE CHAIR

Continuity and change mark the life of any vibrant organization. This past year brought the Foundation for Child Development the dynamic new leadership of Dr. Ruby Takanishi, who became our sixth president. Dr. Takanishi brings an extraordinarily rich mix of professional experience and outstanding personal qualities to FCD's long tradition of supporting efforts to improve the lives of low-income children. I know the entire board of FCD and the broader community of FCD friends and family will find renewed inspiration and energy under Dr. Takanishi's presidency.

FCD plans to celebrate its own centennial in the year 2000, just as the country moves into the next millennium. While much has changed for the better for children since FCD began at the turn of the century as the Association for the Aid of Crippled Children, we are all aware of the enormous needs that remain.

A time of transition offers both challenge and opportunity. Before the Search Committee began its work, the foundation's board held its first retreat to reflect upon our future directions in this time of drastic

cutbacks in public support for low-income families. In these deliberations, the board reviewed the role of a small, independent private foundation and the need to establish clear and focused priorities. The board reaffirmed its longstanding commitment to a multi-faceted strategy of supporting relevant research, policy development, and program innovation in the years ahead, while identifying and supporting new leadership to promote healthy child development.

In the effort to sharpen and clarify our programmatic focus, Dr. Takanishi has already begun to bring the rigor of her keen intellect to the task. Working in close collaboration with the board, her thoughtful analysis has stimulated a sharpening focus on the needs of children of the "working poor." Against a public backdrop of welfare reforms intended to move low-income families out of welfare and into the workforce, FCD's support for a better understanding of the characteristics of families already in the workforce who are, nevertheless, unable to provide their children with their basic needs could not be more critical. In many cases, these

working families may actually be worse off than those receiving public assistance, as they fall between the cracks of existing public support systems and the benefits provided to others by the private sector.

FCD will continue to insist upon trying to link what we know with what we do. The foundation plans to continue to support effective efforts to connect the existing and developing knowledge base with policy makers, policy shapers, and program administrators. An important component will be work through the media to better inform the general public about the basic essentials of healthy child development.

FCD has a proud history of identifying, supporting, and promoting the development of new leadership in the area of children and families. In fact, we are the direct beneficiaries of one of our earlier programs, which was intended to do just that. Dr. Takanishi was one of FCD's Congressional Fellows, as was our own distinguished board member, Dr. Lindsay Chase-Lansdale, and our director for research, Dr. Sheila Smith. As a small first step, FCD

plans to engage three student interns in special projects related to FCD's developing agenda and to support other efforts to encourage, mentor, and motivate the next generation of child development leaders.

Finally, FCD is mindful of its unique role as an independent philanthropic institution. We have both the privilege and the responsibility of supporting fresh thinking and forceful voices insisting upon the fundamentals necessary for the healthy development of our nation's most vulnerable children.

— Barbara Paul Robinson





REPORT OF THE PRESIDENT

The abolition of longstanding welfare provisions in 1996 provides our small philanthropy with a remarkable opportunity. The Foundation for Child Development's responsibility as a private philanthropy is to focus beyond the current changes in welfare law, and to articulate a vision that reaffirms the promise of the American dream: a good life and the pursuit of justice for all families and children.

FCD will turn its attention to two fundamental questions facing all civilized, humane nations:

- *What is a standard of living necessary for all families to raise their children to be educated, healthy, and productive members of a democratic society?*
- *What are the complementary responsibilities of families, nonprofit organizations, and the state in assuring that adequate resources — material and human — are available for the task of raising a new generation?*

FCD has traditionally focused on children and families "in poverty." But the official measure of poverty,

developed during the War on Poverty in the 1960s, is now the object of critical scrutiny and for good reason. A National Academy of Sciences panel has recommended an approach incorporating new information about what families require to raise children under conditions of post-industrialized, globalized economies. The panel predicted that with a more accurate measure of poverty, both the total number of people in poverty and the number of working families who are poor would increase. It is estimated that some 30 million working Americans are unable to achieve a decent standard of living for themselves and their children. These forgotten, low-wage working families are likely to be adversely affected by recent changes in welfare law.

The serious crisis before us gives renewed urgency to the search for broadly supported, comprehensive strategies to promote the well-being of families and their children. Decades of research and field experience have established that all children, regardless of the resources of their families, require access to appropriate health care and preventive services, quality early

childhood development and care programs, adequate diets, decent housing, schools that educate well, and parents and a few adults who are strongly committed to them.

It is now clear that millions of families are unable to provide these essentials for their children, even when they work very hard, often at more than one job. All of our achievements in understanding the requirements for optimal development of children will amount to nothing if we cannot now harness our knowledge in a national drive to rethink and reconstruct pro-child policies in government, business, and community organizations.

The Foundation for Child Development is committed to contribute all that it can with its relatively small resources and in cooperation with kindred organizations, toward the goal of assuring that all American families have the human and material resources to raise their children well. The foundation will pursue this goal through its longstanding cross-cutting themes of supporting research, policy analyses, leadership development, program innovation, and advocacy.

FCD will strive to reinvigorate an area of research on how the economic and work circumstances of families influence children's development. Earlier studies of the effects of "socioeconomic status" on children's development did not capture the effects of economic instability and insecurity on American families, including those in the "middle class." And it is our conviction that the shared experiences of the very poor and low-income working families require much more attention from researchers and policy analysts than in the past.

The foundation will seek out those who can creatively identify and elucidate policy options for both the public and private sectors that build on the emerging knowledge about families' capacities to meet their children's basic requirements for sound development. FCD will also search for ways to support professional development and leadership in organizations and educational institutions that connect careful scholarly analyses, thoughtful policy development, and the articulation of broad-based social strategies.

In the coming years, the implementation of the 1996 welfare law is likely to increase poverty and human suffering across America. Our foundation must remain steadfast in its fundamental mission to seek out, identify, and cultivate individuals and organizations, their ideas, and the strategies that will benefit the largest number of families as they carry out their vital responsibilities in raising succeeding generations.

The most valuable asset of any philanthropy, including FCD, is its freedom to step back from the current fray and to take the broadest view possible of social dilemmas. Now, as never before, this freedom to think clearly and to plan ahead is a precious commodity, and one that must be devoted exclusively to the well-being of all our children.

— Ruby Takanishi



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STATEMENT OF GRANTS, 1996-97

On the chart that follows, grants are listed by categories — Research, Policy, and Program Development — that reflect what have been the three major areas of interest for the foundation's grantmaking program. Many foundation-sponsored projects, however, use a combination of these approaches. The category under which a project is listed may indicate the major, but not the only, way in which it works.

Within each category, the chart first shows grants made during the 1996-97 fiscal year. For these grants, a brief summary of each project is provided. Grants that were made earlier but included a payout in fiscal year 1996-97 are also listed. The chart concludes with a list of discretionary grants.

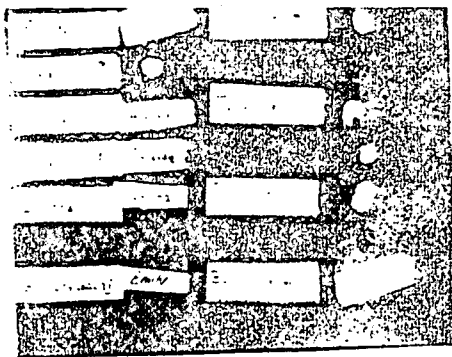
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RESEARCH GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Child Trends, Inc. Washington, DC Martha Zaslow				
A second wave of data collection in the JOBS Observational Study: \$282,500; 10/95-09/97	\$ 232,500	\$ ---	\$ 141,250	\$ 91,250
Manpower Demonstration Research Corporation New York, NY Robert Granger				
Observational studies of parent-child interaction in the JOBS Evaluation and the New Chance demonstration: \$260,000; 09/94-11/98	260,000	---	130,000	130,000
New York University New York, NY Ellen Condliffe Lagemann Flora E. Lazar				
History of the Foundation for Child Development: \$171,242; 10/94-03/97	62,972	---	62,972	---
Total Research Grants	\$ 555,472	\$ ---	\$ 334,222	\$ 221,250

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POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal
Investigator, and Purpose of Grant

Balance as of
March 31, 1996

Funds Approved
1996-97

Disbursements
During 1996-97

Balance as of
March 31, 1997

American Forum
Washington, DC
Denice Zeck

State-based media outreach on welfare reform: \$50,000; 07/96-06/97

\$ --- \$ 50,000 \$ 50,000 \$ ---

American Forum is a nonpartisan, educational organization that provides print and broadcast media in 12 Southern states with informed commentary on important state, regional, and national concerns. The Forum, which operates like a news syndicate (except that it charges no fees to newspapers and broadcast media using its services), is organized through volunteer state editorial boards. The boards are composed of community activists, journalists, and business people who identify issues that would benefit from increased media exposure. Once a story idea is selected, the editorial board commissions an article from an expert who is also a resident of the state. The article becomes part of a media packet that is disseminated to a broad range of print and broadcast media in nearly every market within the particular state. The Forum's materials — on topics that have included civil rights, civil liberties, children's needs, education, health care, the environment, poverty, tax reform, and rural and urban concerns — regularly reach six million households in print and 13 million listeners/viewers by broadcast. The foundation's grant focuses on three Forum activities: 1) the production and dissemination of a minimum of 12 media packets on welfare reform and related child and family issues; 2) development of an electronic bulletin board for media access to current Forum articles, an archive of past articles, and a database of children and family experts for news stories or radio and television appearances; and 3) a feasibility study on expanding the Forum into the Midwest.

The Aspen Institute, Inc.
Queenstown, Maryland
Anne Kubisch

Roundtable on Comprehensive Community Initiatives for Children and Families:
\$50,000; 07/96-06/98

--- 50,000 25,000 25,000

Over the past several years, there has been a marked increase in the number of initiatives that are based in specific low-income neighborhoods and that use local planning and community revitalization and cross-system reform efforts to promote positive change for families and other residents of those neighborhoods. The Roundtable on Comprehensive Community Initiatives for Children and Families provides a locus for ongoing, systematic consideration of issues involved in planning, implementing, and evaluating these projects. Approximately 30 selected individuals with an interest in these neighborhood-based projects, including their managers, funders, public officials who work with them, and other experts, meet regularly to discuss their lessons and challenges. The Roundtable also produces reports on key topics of concern for these projects, including issues of governance, financing, community building strategies, and evaluation. The foundation's grant provides general support for the work of the Roundtable.

POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Center for Law and Social Policy Washington, DC Mark Greenberg				
Promoting the well-being of children and families as states reform their welfare systems: \$150,000; 01/97-12/98	---	150,000	37,500	112,500

The Center for Law and Social Policy (CLASP) has produced highly regarded and widely used analyses of federal and state welfare reform proposals and programs over the past several years. This grant will continue the foundation's general support of the center's work with a special emphasis on the child care and teen parent provisions in the Temporary Assistance to Needy Families (TANF) legislation. In these areas, CLASP will conduct analyses that can inform states about their options for implementing TANF in ways that can promote the well-being of low-income families and young children. CLASP will gather detailed information about the child care policies developed by states under TANF and produce a report analyzing the merits and shortcomings of a range of policy decisions that will affect families' access to high quality child care. In other monitoring activities and reports, CLASP will identify positive developments in policy related to teenage parents such as guidelines for the adult supervision requirements for TANF that protect the best interests of adolescents and their young children.

Child Care Action Campaign New York, NY Barbara Reisman

An audioconference series on strategies for promoting low-income families' access to high quality child care under welfare reform: \$65,000; 01/97-12/97	---	65,000	32,500	32,500
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The Child Care Action Campaign (CCAC) has developed a highly regarded audioconference series focused on strategies to improve the supply of high quality child care for low-income families. This grant will support the continuation of this series during a period when states will be making critical decisions about child care policy as they implement the Temporary Assistance to Needy Families (TANF) program created by the new federal welfare reform legislation. The series will examine issues related to new state initiatives to increase the supply of high quality care for children whose parents must comply with the work requirements of TANF. Participants in the audioconference will include state child care administrators, advocates, and policy makers. For each of the four audioconferences that will be held during the next year, CCAC will prepare and widely disseminate an issue brief summarizing the session's information and analyses.

POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
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Children's Defense Fund
Washington, DC
Deborah Weinstein

Facilitating state coalitions on children and welfare reform: \$150,000; 07/96-06/98	---	150,000	75,000	75,000
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The Children's Defense Fund (CDF) is a nationally recognized advocacy organization working to improve conditions for children. This grant provides funding for CDF's Focus on Child Well-Being Project. Under the project, CDF will work in six to eight targeted states to stimulate the formation of coalitions to create a climate for welfare reform that is favorable to children. With CDF's ongoing technical assistance, state coalitions will promote open planning on welfare reform issues and build a base of support for welfare reform decisions that place a priority on children's well-being. In another facet of the project, CDF will develop new materials and strategies that could be used both by the targeted states and more broadly around the country. Two examples of the kind of advocacy "tools" CDF intends to develop are a nontechnical paper that analyzes the relationship between the state's welfare policy and its capacity to meet children's health care needs, and materials for a media campaign on the costs of child poverty that can be tailored to specific states.

Families and Work Institute
New York, NY
Abby Farber

Follow-up on recommendations of child care task force in New York City: \$60,000; 07/96-06/97	---	60,000	60,000	---
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Established by the City Council and Mayor in 1994, the New York City Temporary Task Force on Child Care Funding was asked to review current funding sources for the city's child care services, and to identify ways of making the financing and delivery of these services more efficient and effective. The Task Force's final report, released in early 1996, contained recommendations on the redesign of service delivery methods, assistance to local programs in becoming accredited, expansion and integration of automated systems, and creation of a public/private early childhood development fund. The foundation's grant to Families and Work Institute (FWI), a nonprofit research and planning organization that provided staff assistance to the Task Force, allows FWI to continue that role with a group formed to implement the recommendations.

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POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal
Investigator, and Purpose of Grant

Balance as of
March 31, 1996

Funds Approved
1996-97

Disbursements
During 1996-97

Balance as of
March 31, 1997

**Fund for the City of New York
Agenda for Children Tomorrow
New York, NY
Eric Brettschneider**

Planning for a neighborhood-based service system: \$75,000; 01/97-12/97

75,000

75,000

Supported by city government and private foundations, Agenda for Children Tomorrow (ACT) is designed to stimulate strategic planning and development of services important to children and families in New York City's neighborhoods. Currently ACT has a presence in five high-needs communities. In each of them, a paid local planner guides the work of a "collaborative," either a new group or an adaptation of an existing coalition that develops and implements plans to create a better functioning and more coherent service system for children and families. ACT central staff serve as liaisons to the collaboratives, supervise the local planners, and bring insights and problems from the collaboratives to the attention of relevant city officials. Central staff are located in the offices of the city's Administration for Children's Services (ACS), a newly formed agency which has a strong interest in decentralizing child welfare services to neighborhoods. ACT collaboratives intend to work closely with ACS to further this goal. Another priority for ACT will be developing a plan to evaluate its work. A third new focus for the project will be a series of meetings to promote interchange between experts involved in city-level service reforms and members of the neighborhood collaboratives on issues such as the implications of welfare reform legislation for service provision.

**Mediascope
Studio City, California
Marcy Kelly**

Creation of guidelines for educational television programming for children: \$35,000; 04/97-12/97

35,000

35,000

In August 1996, six years after the Children's Television Act of 1990 was passed, the Federal Communications Commission (FCC) implemented the law by requiring stations to air three hours of educational programming for children each week, but did not provide guidelines for what constitutes such programming. At a meeting in November 1996 convened by Mediascope, the Center for Media Education (CME), and Children's Action Network (CAN), leaders in children's programming, stressed the need for guidelines to support development of television programs that meet the FCC rule. Responding to the entertainment industry's request for assistance, Mediascope and CAN will work together with producers and education and child development researchers to create voluntary guidelines for children's educational programming on broadcast television that could potentially improve the quality of programs viewed by children. Mediascope, founded in 1992, is a public policy organization that promotes responsible, objective, research-based depictions of health and social issues in film, television, the Internet, video games, and music among entertainment industry leaders, public health officials, researchers, and policy makers. The foundation's grant supports the work of Mediascope in convening industry professionals and education and child development researchers to develop the voluntary guidelines.

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POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal
Investigator, and Purpose of Grant

Balance as of
March 31, 1996

Funds Approved
1996-97

Disbursements
During 1996-97

Balance as of
March 31, 1997

**New York State Child Care
Coordinating Council
Albany, New York
David Hunt**

Information gathering on child care in New York State: \$50,000; 07/96-06/97

--- 50,000 50,000 ---

The New York State Child Care Coordinating Council (often called "the Council") works to coordinate, strengthen, and expand child care services throughout New York State. The Council is rooted in a network of local affiliates that provide child care resource and referral services to New York families. Under this grant, the Council will work with its member resource and referral agencies to collect and analyze timely data on child care patterns in the counties in which the agencies are located. Findings will be synthesized in a report to inform upcoming state decisions on how to allocate child-care subsidies under welfare policies that are likely to change the number of parents subject to work requirements. The grant also enables the Council to study the extent to which New York State care givers hold professional credentials in the field of child care/early childhood education.

**University of Chicago
Chapin Hall Center for Children
Chicago, Illinois
Fred Wulczyn**

The Child Welfare Managed Care Forum: \$50,000; 07/96-06/97

--- 50,000 50,000 ---

Established in 1985, the Chapin Hall Center for Children, a research and development center, seeks to bring information, analysis, and an independent perspective to the public debate about children's needs and how they can best be met. Chapin Hall is now establishing a new project, the Child Welfare Managed Care Forum, to help child welfare agencies learn about, design, and operate effective managed care services. Managed care offers potential benefits to the child welfare field, most notably by providing incentives and flexibility to agencies to develop a holistic service plan for families rather than selecting services based on the availability of particular funding streams. For benefits to be realized, however, agencies must make significant advances in developing actuarial information to predict services and costs, and they must become more experienced in mobilizing and integrating a wide variety of community-based services on behalf of families. The Child Welfare Managed Care Forum will use a variety of strategies to help agencies move in these directions. Activities for the first year of the project will include national meetings that bring together relevant public officials, professionals, and experts to discuss managed care, and technical assistance on implementation issues in a group of targeted states and localities where managed care is being introduced.

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POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
American Public Welfare Association Washington, DC Susan Kellam				
Outreach to the media and public education on welfare reform: \$100,000; 01/94-12/95	---	7,500*	7,500	---
Center for Assessment and Policy Development Bala Cynwyd, Pennsylvania Wendy Wolf				
Developing comprehensive school-based programs for teen parents and their young children: \$200,000; 01/95-12/96	50,000	---	50,000	---
Center for Law and Social Policy Washington, DC Mark Greenberg				
Analyzing welfare reform and approaches that promote the well-being of children: \$150,000; 01/95-12/96	37,500	---	37,500	---
Center on Budget and Policy Priorities Washington, DC Robert Greenstein				
General support: \$200,000; 04/96-03/98	200,000	12,540*	112,540	100,000
Child Care Action Campaign New York, NY Barbara Reisman				
Welfare reform technical assistance and media activities: \$100,000; 01/95-12/96	25,000	---	25,000	---
Child Welfare League of America Washington, DC Karabelle Pizzigati Michael Petit				
Child advocacy and information dissemination: \$100,000; 01/96-12/97	75,000	---	50,000	25,000

POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Citizens' Committee for Children of New York, Inc. New York, NY Gail Nayowith				
Children's budget advocacy network in New York City: \$50,000; 04/96-03/97	50,000	---	50,000	---
The Finance Project Washington, DC Cheryl D. Hayes				
Developing recommendations for finance reform of children's services: \$75,000; 04/96-03/97	75,000	---	75,000	---
The Finance Project Washington, DC Barry Van Lare				
Toward support of a center designed to improve states' and communities' access to technical assistance related to welfare reform: \$200,000; 05/96-04/98	200,000	---	100,000	100,000
Fund for the City of New York New York, NY Eric Brettschneider				
Agenda for Children Tomorrow: planning for a neighborhood-based service system: \$75,000; 01/95-12/96	---	11,250*	11,250	---
National Association of State-Based Child Advocacy Organizations, Inc. Washington, DC Eve Brooks				
General Support: \$100,000; 10/95-03/96	100,000	---	50,000	50,000
Trustees of Columbia University in the City of New York National Center for Children in Poverty New York, NY J. Lawrence Aber				
Promoting state- and community-level welfare reform that benefits children: \$175,000; 01/96-12/97	112,500	13,125*	88,125	37,500

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POLICY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Trustees of Tufts University Center on Hunger, Poverty and Nutrition Policy Medford, Massachusetts J. Larry Brown				
General support with a focus on work in selected states: \$100,000; 04/96-03/98	100,000	--	50,000	50,000
 Total Policy Grants	 \$ 1,025,000	 \$ 779,415	 \$ 1,161,915	 \$ 642,500



SERVICE/PROGRAM DEVELOPMENT GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Family Dynamics, Inc. New York, NY Gladys Carrion				
Assistance for staffing and assessing a two-generation welfare-to-work program: \$102,840; 04/95-03/97	\$ 51,420	\$ ---	\$ 51,420	\$ ---
Mid-Bronx Senior Citizens Council, Inc. Bronx, NY Mary Jane Burns				
Employability case management for a Head Start program: \$111,680; 04/95-03/97	55,840	---	55,840	---
St. Christopher-Ottillie Center for Family Life in Sunset Park, Brooklyn Sister Mary Paul Janchill				
General support for community-based services in Sunset Park: \$250,000; 01/96-12/97	187,500	---	125,000	62,500
United Way of New York City New York, NY Lawrence Mandell				
Support for the Strategic Alliance Fund: \$35,000; 04/96-03/97	35,000	---	35,000	---
Total Service/Program Development Grants	\$ 329,760	\$ ---	\$ 267,260	\$ 62,500



DISCRETIONARY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
American Academy of Pediatrics Elk Grove Village, Illinois Lynn Hanessian				
Partial support for publication of the proceedings of <i>The Short and Long Term Consequences of Childhood Discipline and Corporal Punishment: A Conference and Recommendations:</i> 04/96-03/97	\$ ---	\$ 10,000	\$ 10,000	\$ ---
Association of the Bar of the City of New York New York, NY Susan Love				
Legal Services Homeless Program's policy-related work on health care and other issues of concern to homeless children and their families: 10/95-09/96	---	10,000	10,000	---
Bronx Educational Opportunity Center Child Care Center, Inc. Bronx, New York Alison Pepper				
Welfare-reform child care advocacy in New York City and State: 02/97-01/98	---	10,000	10,000	---
Child Welfare League of America, Inc. Washington, DC Michael Petit				
Partial support for the 1996 Commissioners Roundtable: 06/96-09/96	---	10,000	10,000	---
Children's Aid Society New York, NY Jose D. Alfaro				
Curriculum review and recommendations for child protective workers in New York City: 08/96-02/97	---	10,000	10,000	---
Children's Express Washington, DC Judith Fiske Moak				
Partial support for <i>Election 97</i> news coverage: 08/96-07/97	---	10,000	10,000	---

DISCRETIONARY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Committee for Hispanic Children and Families, Inc. New York, NY Elba Montalvo				
Partial support for a conference, <i>The Impact of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 on Latino Children</i> : 01/97-03/97	---	8,580	8,580	---
Council on Foundations Washington, DC Dorothy S. Ridings				
General support for the council's activities in 1996	---	6,970	6,970	---
Grantmakers in Health Washington, DC Catherine E. McDermott				
General support: 09/96-08/97	---	5,000	5,000	---
The Greater Upstate Law Project, Inc. Albany, NY Susan Antos				
Partial support for the Roundtable Discussion: Child Care and Working Welfare Recipients: Models that Maintain Employment: 05/96-06/96	---	1,240	1,240	---
Judge Baker Children's Center Boston, Massachusetts Robert L. Selman				
Partial support for a symposium in honor of Dr. Julius Richmond, John D. MacArthur Professor of Health Policy, Emeritus, at Harvard University: 03/97-06/97	---	5,000	5,000	---
The Legal Aid Society New York, NY Daniel L. Greenberg				
Partial support for the Family Law Project: 04/96-03/97	---	5,000	5,000	---

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DISCRETIONARY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Metropolitan Assistance (Victim Services/ Travelers Aid Corp.) New York, NY Lucy N. Friedman				
Women, Welfare and Abuse Initiative: 04/96-09/96	---	10,000	10,000	---
National Academy of Sciences Washington, DC Deborah A. Phillips				
Partial support for Board on Children, Youth, and Families research meeting on welfare and child development: 04/96-12/96	---	10,000	10,000	---
National Academy of Sciences Washington, DC Deborah A. Phillips				
Partial support for Board on Children, Youth, and Families research briefing on welfare, poverty, and child development: 03/97-02/98	---	10,000	10,000	---
The New School for Social Research New York, NY James A. Krauskopf				
Partial support for the work of the Task Force for Sensible Welfare Reform: 01/97-12/97	---	10,000	10,000	---
New York Immigration Coalition, Inc. New York, NY Margaret McHugh				
Expanded advocacy activities on behalf of immigrant children and their families in connection with the immigrant provisions of the new welfare reform law: 03/97-02/98	---	10,000	10,000	---
New York Regional Association of Grantmakers New York, NY Barbara Bryan				
1997 membership renewal	---	1,800	1,800	---



DISCRETIONARY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
New York State Association of Deans of Social Work Schools New York, NY Louis Levitt				
Partial support for a conference, <i>Impact 97</i> , on the effect of budget cuts at the city, state, and federal levels: 06/96-03/97	---	10,000	10,000	---
The Southern Institute on Children and Families, Inc. Columbia, South Carolina Sarah C. Shuptrine				
Support for presentations and related activities on welfare reform information outreach brochures in two Southern states: 10/96-03/97	---	7,500	7,500	---
State Communities Aid Association Albany, New York Russell Sykes				
Partial support for a policy roundtable to explore potential changes in New York State's child support system: 06/96-12/96	---	10,000	10,000	---
The Tides Center San Francisco, California Wendy Lazarus				
Partial support for The Children's Partnership's work to publish and disseminate two reports from the Wingspread conference on building a national constituency for children: 09/96-02/97	---	10,000	10,000	---
The Tides Center San Francisco, California Arlen Sue Fox				
Partial support for City Connect Federal Grantsmanship Network: 10/96-07/97	---	10,000	10,000	---
The Tides Center San Francisco, California Mary M. Bogle				
Grantmakers for Children, Youth, and Families: 10/96-09/97	---	10,000	10,000	---

DISCRETIONARY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
The Tides Foundation San Francisco, California Anne N. Shkuda				
Grantmakers Income Security Task Force: 04/96-03/97	---	10,000	10,000	---
The Trustees of Columbia University in the City of New York Center for the Study of Young Children and Families New York, NY Jeanne Brooks-Gunn				
Dissemination of policy findings for the book, <i>Escape from Poverty: What Makes a Difference for Children?</i> : 05/96-11/96	---	9,200	9,200	---
The Trustees of Columbia University in the City of New York School of Social Work New York, NY Irwin Garfinkel				
Pilot of the New York City Survey of Families and Children: 06/96-05/97	---	10,000	10,000	---
The Trustees of Columbia University in the City of New York School of Social Work Cross-National Studies Program New York, NY Sheila B. Kamerman Alfred J. Kahn				
Additional dissemination of materials from two projects: <i>The Politics of Child and Family Policy in the United States</i> and <i>The Big Cities Confront the New Politics of Child and Family Policy</i> : 05/96-07/97	---	7,500	7,500	---
The Trustees of Columbia University in the City of New York School of Social Work Cross-National Studies Program New York, NY Sheila B. Kamerman Alfred J. Kahn				
Support for a mayor's forum as part of the work of <i>Confronting the New Politics of Child and Family Policies</i> : 03/97-09/97	---	6,000	6,000	---

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DISCRETIONARY GRANTS

Statement of Grants, 1996-1997

Institution, Principal Investigator, and Purpose of Grant	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
United Hospital Fund of New York New York, NY David A. Gould				
Partial support for production of a book based in part on the proceedings of the conference, <i>Child Health in a Managed Care Environment: Balancing Personal and Community Health Needs</i> : 04/96-03/97	---	5,000	5,000	---
University of Washington Human Services Policy Center Seattle, Washington Richard N. Brandon				
Partial support for the Washington Kids Count Quality Child Care Think Tank: 04/96-12/96	---	10,000	10,000	---
University of Wisconsin-Madison Madison, Wisconsin Arthur J. Reynolds				
Preparation and dissemination of an executive summary of the report of the Chicago Longitudinal Study of Children at Risk: 06/96-12/96	---	10,000	10,000	---
Total Discretionary Grants	\$ ---	\$ 268,790	\$ 268,790	\$ ---



GRANTS

Statement of Grants, 1996-1997

	Balance as of March 31, 1996	Funds Approved 1996-97	Disbursements During 1996-97	Balance as of March 31, 1997
Research	\$ 555,472	\$ ---	\$ 334,222	\$ 221,250
Policy	1,025,000	779,415	1,161,915	642,500
Service/Program Development	329,760	---	267,260	62,500
Discretionary	---	268,790	268,790	---
 Total Grants & Internal Projects	 \$ 1,910,232	 \$ 1,048,205	 \$ 2,032,187	 \$ 926,250

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FOUNDATION SPONSORED PUBLICATIONS

These recently released publications were supported, partially or entirely, by grants from FCD. Copies of publications should be ordered directly from the organizations listed.

American Academy of Pediatrics, Inc.,
P.O. Box 927, Elk Grove Village, IL 60009-0927:

- **Supplement to Pediatrics: The Short- and Long-term Consequences of Corporal Punishment: Proceedings of a Conference.** October 1996, Volume 98, Number 4, Part 2 of 2.

Center for Assessment and Policy Development, 111 Presidential Boulevard, Suite 234, Bala Cynwyd, PA 19004:

- **School-Based Programs for Adolescent Parents and Their Young Children: Guidelines for Quality and Best Practice.** Susan T. Batten and Bonita G. Stowell. October 1996.

Center for Law and Social Policy, 1616 P Street, NW, Suite 150, Washington, DC 20036-1434:

- **A Detailed Summary of Key Provisions of the Temporary Assistance for Needy Families Block Grant of H.R. 3734: The Personal Responsibility and Work Opportunity Reconciliation Act of 1996.** Mark Greenberg and Steve Savner. August 1996.
- **Limits on Limits: State and Federal Policies on Welfare Time Limits.** Mark Greenberg, Steve Savner, and Rebecca Swartz. June 1996.
- **Racing to the Bottom? Recent State Welfare Initiatives Present Cause for Concern.** February 1996.
- **A Summary of Key Child Care Provisions of H.R. 3734.** August 1996.
- **Teen Parent Provisions in the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.** Jodie Levin-Epstein. November 1996.
- **Where Are the Opportunities in the New Block Grant Structure?** October 1996.

Welfare Audio Conference Tapes available from Center for Law and Social Policy:

- **Cash Assistance I: The Temporary Assistance for Needy Families (TANF) Block Grant Provisions.** Mark Greenberg and Carol Hedges. September 1996.
- **Cash Assistance II: New Federal Time Limits and Work Requirements.** Steve Savner and Don Winstead. September 1996.
- **Limiting Time Limits and Sanctions: Insights on Different State Experiences with Designating Exceptions to and Exemptions from Welfare Time Limits and Sanctions.** LaDonna Pavetti and Mark Greenberg. April 1996.
- **Teen Parents: Provisions of the New Welfare Law and the Challenges They Will Present to States and Service Providers.** Jodie Levin-Epstein, Denise Simon, and Donna Butts. September 1996.

Center on Budget and Policy Priorities, 820 First Street, NE, Suite 510, Washington, DC 20002:

- **Bearing Most of the Burden: How Deficit Reduction During the 104th Congress Concentrated on Programs for the Poor.** Robert Greenstein, Richard Kogan, and Marion Nichols. December 1996.
- **The Conference on the Welfare Bill.** July 1996.
- **The Depth of the Food Stamp Cuts in the Welfare Bill.** August 1996.
- **The Governors' Welfare Proposal.** March 1996.
- **A Hand Up: How State Earned Income Credits Help Working Families Escape Poverty (1996 Edition).** Iris J. Lav and Edward B. Lazere. January 1996.
- **The New Welfare Law.** David Super, Sharon Parrott, Susan Steinmetz, and Cindy Mann. August 1996.

- **The Safety Net Delivers: The Effects of Government Benefit Programs in Reducing Poverty.** Wendell E. Primus, Kathryn Porter, Margery Ditto, and Mitchell Kent. November 1996.
- **Urban Institute Study Confirms That Welfare Bills Would Increase Child Poverty.** July 1996.
- **Will States Maintain the Safety Net? Evidence from Bad Times and Good.** Elizabeth C. McNichol and Iris J. Lav. February 1996.

Child Care Action Campaign, 330 Seventh Avenue, 17th Floor, New York, NY 10001.

- **Issue Brief #3. Wisconsin and Minnesota: Approaches to Welfare Reform and Child Care.** Laurie Miller. 1996.
- **Issue Brief #4. Influencing Welfare and Child Care Reform: Strategies from Colorado and Washington.** Lance Dronkers. 1996.
- **Issue Brief #5. Family Child Care as a Job Opportunity for Welfare Recipients.** Laurie Miller. 1996.

Child Care, Inc., 275 Seventh Avenue, New York, NY 10001:

- **A Child Care Primer 1996.** Sheilah M. Kane.

Citizens' Committee for Children of New York, Inc., 105 East 22nd Street, New York, NY 10010-5496:

- **Keeping Track of New York City's Children: A Citizens' Committee for Children Status Report.** 1997.
- **No More Pencils, No More Books... Reviewing the Impact of Budget Cuts on New York City Public Schools.** June 1996.

The Coalition of Community Foundations for Youth, 1055 Broadway, Suite 130, Kansas City, MO 64105:

- **Building a Constituency for Children: Community and National Strategies (with The Children's Partnership and The Johnson Foundation).** 1996.

Columbia University School of Public Health, National Center for Children in Poverty, 154 Haven Avenue, New York, NY 10032.

- **Child and Welfare Reform Issue Brief 1: How Welfare Reform Can Help or Hurt Children.** Ann Collins and J. Lawrence Aber. 1997.
- **Child and Welfare Reform Issue Brief 2: Anticipating the Effects of Federal and State Welfare Changes on Systems that Serve Children.** Ann Collins. 1997.
- **The New Welfare Law and Vulnerable Families: Implications for Child Welfare/Child Protection Systems.** Jane Knitzer and Stanley Bernard. 1997.

Columbia University School of Social Work, Cross-National Studies Research Program, 622 West 113th Street, New York, NY 10026-9939:

- **Child Welfare in the Context of Welfare "Reform."** Sheila B. Kamerman and Alfred J. Kahn, series editors. 1997.
- **P.L. 104-193: Challenges and Opportunities.** Sheila B. Kamerman and Alfred J. Kahn, series editors. 1997.

Federation of Protestant Welfare Agencies, Inc., 281 Park Avenue South, New York, NY 10010:

- **Implementation of Managed Care in Child Welfare: Issues to Consider/A Report of the New York City Task Force on Managed Care in Child Welfare (with Children's Defense Fund - New York).** Marta Siberio. June 1996.

The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005:

- **Building Strong Communities: Crafting a Legislative Foundation.** December 1996.
- **Federal Tax Reform: A Family Perspective.** Michael J. McIntyre and C. Eugene Steuerle. July 1996.

- **Financing Services for Young Children and Their Families: Meeting the Challenges of Welfare Reform.** Cheryl D. Hayes. 1997.

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- **Financing Strategies to Support Comprehensive, Community-Based Services for Children and Families.** Mary M. O'Brien. 1997.
- **A Guide to Developing and Using Performance Measures in Results-Based Budgeting.** Mark Friedman. 1997.
- **A Guide to Selecting Results and Indicators: Implementing Results-Based Budgeting.** Tia Melaville. 1997.
- **Money Matters: A Guide to Financing Quality Education and Other Children's Services.** January 1997.

Foundation for Child Development,
345 East 46th Street, New York, NY 10017:

- **One Third of Our Children: The Effect of New Directions in Welfare Policy on New York City's Children.** Hugh O'Neill. May 1996.
- **Theory Meets Practice: A Report on Six Small-Scale Two-Generation Service Projects.** Susan Blank. 1997.
- **The Well-Being of Children in Working Poor Families: Report of a Meeting.** Sheila Smith, Editor. July 1997.

National Academy of Sciences, Board on
Children, Youth, and Families, HA-156,
2101 Constitution Avenue, NW, Washington, DC
20078-5576:

- **New Findings on Welfare and Children's Development: Summary of a Research Briefing.** Deborah Phillips and Anne Bridgman, editors. 1997.

National Association of Child Advocates,
1522 K Street, NW, Suite 600, Washington, DC
20005:

- **Forging the Links: How Advocates Connect Kids & Public Benefits.** Catherine Crystal Foster and Anjali Srivastava. July 1996.
- **Ready, Willing, and Able? What the Record Shows About State Investments in Children, 1990-1995.** Nancy Sconyers, Donna Langill, Ketan Kharod, and Amy Fries. 1996.

Tufts University, Center on Hunger, Poverty and
Nutrition Policy, 11 Curtis Avenue, Medford,
MA 02155:

- **Economic Security Among America's Poor: The Impact of State Welfare Waivers on Asset Accumulation.** John T. Cook and Laura P. Sherman. May 1996.
- **50 Ways to Run the Summer Food Program on a Low Budget.** Forthcoming.
- **Five States' Innovative Approaches to Welfare: Promoting Economic Security Among America's Poor.** 1996.
- **Increasing the Minimum Wage: Efforts at the National, State, and Local Levels.** Alice K. Wolf. June 1996.
- **Realities and Choices: Helping States Enhance Family Economic Security.** 1997.
- **Running the Summer Food Program in Rural Areas.** Forthcoming.
- **Strengthening WIC Farmers' Markets: A Summary of State Strategies.** 1996.
- **20 Questions to Ask About Your State Welfare Program.** 1997.



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INDEPENDENT AUDITORS' REPORT

McGRATH, DOYLE & PHAIR Independent Auditors' Report

150 BROADWAY
NEW YORK, N. Y. 10038

TEL: (212) 571-2300
FAX: (212) 385-0836

To the Board of Directors of the
Foundation for Child Development

We have audited the accompanying statement of financial position of the Foundation for Child Development (a nonprofit organization) as of March 31, 1997 and 1996, and the related statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation for Child Development as of March 31, 1997 and 1996, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

McGrath, Doyle + Phair

New York, NY
May 30, 1997

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FOUNDATION FOR CHILD DEVELOPMENT

Statement of Financial Position

	March 31, 1997	March 31, 1996
Assets		
Cash	\$ 13,214	\$ 7,817
Interest - bearing deposits	659,466	538,752
Investments, at quoted market value (cost \$57,605,490 in 1997 and \$55,885,458 in 1996)	77,490,182	73,011,223
Interest receivable	378,206	377,137
Miscellaneous accounts receivable and other assets	30,686	38,724
Equipment, furniture and leasehold improvements, (less accumulated depreciation and amortization of \$355,349 in 1997 and \$325,500 in 1996)	109,595	71,471
Total Assets	\$ 78,681,349	\$ 74,045,124
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 67,908	\$ 33,340
Accrued federal excise tax	72,750	781
Grants payable (Notes 1 and 4)	926,250	1,910,232
Accrued postretirement benefits (Notes 1 and 5)	640,398	579,298
Total liabilities	1,707,306	2,523,651
Net assets:		
Unrestricted	74,780,607	69,218,924
Permanently restricted:		
Milo M. Belding Fund	1,989,291	2,109,125
William W. and Catherine M. Bellinger Fund	168,134	158,539
Annie K. Belding Memorial Fund	36,011	34,885
	2,193,436	2,302,549
Total net assets	76,974,043	71,521,473
Total Liabilities and Net Assets	\$ 78,681,349	\$ 74,045,124

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FOUNDATION FOR CHILD DEVELOPMENT

Statement of Activities

	For the Years Ended		
	March 31, 1997		March 31, 1996
	Unrestricted	Permanently Restricted	Total
Revenues			
Interest and dividends	\$ 2,405,526	\$ 2,906	\$ 2,408,432
Gain on sale of investments	943,199	---	943,199
Capital gain distributions from mutual funds	2,108,250	---	2,108,250
Contributions and other income	654	---	654
Grant refunds	228	---	228
Legacies and bequests	---	---	---
Total revenues	5,467,857	2,906	5,460,763
Expenditures			
Program activities:			
Grants to institutions	1,048,205	---	1,048,205
Direct charitable activities - internal	3,218	---	3,218
Direct charitable activities - external	435,813	---	435,813
	1,487,236	---	1,487,236
Support services:			
Federal excise tax	103,780	---	103,780
Grant administrative expenses	270,878	---	270,878
Expenses attributable to earning gross income	272,402	---	272,402
Other administrative expenses	632,806	20	632,826
Total expenditures	2,767,102	20	2,767,122
Excess of revenues over expenditures	2,690,755	2,886	2,693,641
Increase (decrease) in unrealized appreciation of investments	2,870,928	(111,999)	2,758,929
Cumulative effect of accounting changes:			
Adoption of SFAS 106 (Note 1)	---	---	---
Adoption of SFAS 116 (Note 1)	---	---	---
Changes in net assets	5,561,683	(109,113)	5,452,570
Net assets at beginning of year	69,218,924	2,302,549	71,521,473
End of Year	\$ 74,780,607	\$ 2,193,436	\$ 76,974,043

Supplementing notes are an integral part of these financial statements.

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FOUNDATION FOR CHILD DEVELOPMENT

Statement of Cash Flows

	Year Ended March 31, 1997	Year Ended March 31, 1996
Cash flows from operating activities:		
Changes in net assets	\$ 5,452,570	\$ 7,444,811
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	29,849	25,353
Realized gain on securities sales	(943,199)	(3,153,043)
Capital gain distributions from mutual funds	(2,108,250)	(1,400,608)
Unrealized appreciation of securities	(2,758,929)	(6,138,707)
Changes in assets and liabilities:		
Decrease in prepaid expenses	---	15,701
(Increase) decrease in interest receivable	(1,069)	39,564
(Increase) decrease in miscellaneous accounts receivable and other assets	8,038	(17,796)
Increase (decrease) in grants payable	(983,982)	1,910,232
Increase in accrued postretirement benefits	61,100	579,298
Increase in accounts payable and accrued expenses	106,537	14,791
Net cash provided by (used in) operating activities	(1,137,335)	(680,404)
Cash flows from investing activities:		
Proceeds from sale of investments	6,392,648	17,617,713
Purchase of investments	(5,061,229)	(16,813,145)
Purchase of equipment, furniture and leasehold improvements	(67,973)	(43,707)
Net cash provided by (used in) investing activities	1,263,446	760,861
Net increase in cash and cash equivalents	126,111	80,457
Cash and cash equivalents at beginning of year	546,569	466,112
Cash and Cash Equivalents at End of Year	\$ 672,680	\$ 546,569

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FOUNDATION FOR CHILD DEVELOPMENT

Statement of Functional Expenses

	For the Years Ended						
	March 31, 1997						March 31, 1996
	Direct Charitable Activities		Support Services			Total Expenses	Total Expenses
	Internal	External	Grant Administrative Expenses	Expenses Attributable to Earning Gross Income	Other Administrative Expenses		
Salaries	\$ 1,606	\$ 153,328	\$ 118,918	\$ 62,160	\$ 223,374	\$ 559,386	\$ 561,343
Payroll taxes and employee benefits	522	48,149	37,153	20,644	76,840	183,308	200,778
Retiree benefits (Note 5)	---	---	---	---	88,100	88,100	81,032
Meetings and travel	117	52,914	24,459	6,288	29,856	113,634	60,081
Professional service fees	127	98,607	15,690	149,042	48,469	311,935	259,023
Rent and electricity	442	43,262	39,001	17,535	57,594	157,834	143,321
Communications	37	3,629	3,271	1,471	4,831	13,239	13,617
Office supplies, repairs and maintenance	88	8,551	7,709	3,466	11,384	31,198	33,417
Depreciation and amortization	83	8,182	7,376	3,316	10,892	29,849	25,353
Printing costs of publications and reports	112	10,912	9,837	4,423	14,527	39,811	27,570
Postage and insurance	84	8,279	7,464	3,356	11,022	30,205	22,427
Organizational memberships and other expenditures	---	---	---	701	3,250	3,951	4,451
Search fees and expenses	---	---	---	---	52,687	52,687	18,443
Total	\$ 3,218	\$ 435,813	\$ 270,878	\$ 272,402	\$ 632,826	\$ 1,615,137	\$ 1,450,856

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FOUNDATION FOR CHILD DEVELOPMENT

Notes to Financial Statements March 31, 1997

1. Organization and Summary of Significant Accounting Policies

Organization

The Foundation for Child Development is a nonprofit private foundation whose primary charitable activities focus on the social institutions and programs that address the needs of children and their families at risk. Toward this goal, the Foundation expends funds through grants and direct charitable activities to support initiatives in policy, research and service programs, the latter in New York City.

Investments

All securities are carried at quoted market values at March 31, 1997 and 1996. Unrealized and realized gains or losses are determined by comparison of cost to market values or proceeds, respectively, cost being determined on the average cost basis. Where marketable securities are acquired by gift, cost is established as the approximate quoted market value at date of receipt. Since June 30, 1974, the Foundation pools all investments in the Bellinger Fund with the general fund. Changes in market values are apportioned between funds based on the respective ratio of the assets pooled.

Equipment, Furniture and Leasehold Improvements

Equipment, furniture and leasehold improvements are recorded at cost. Equipment and furniture are depreciated on the straight-line method over the estimated useful life of five years. Leasehold improvements are amortized over the remaining term of the lease. Depreciation and amortization expense for the fiscal years ended March 31, 1997 and 1996 was \$29,849 and \$25,353, respectively.

Revenues and Expenditures

Income is recorded when earned, and expenses are recorded when incurred. Effective April 1, 1995, grants which are subject to standard performance requirements are recorded as expenditures when approved by the Board of Directors.

Accounting Changes Effective April 1, 1995

The Foundation adopted Statement of Financial Accounting Standards SFAS No. 116, "Accounting for Contributions Received and Contributions Made." This statement requires the Foundation to recognize an unconditional promise to make a grant as an expense in the period the promise was made. The cumulative effect at April 1, 1995, of adopting SFAS No. 116 is to reduce net assets by \$1,638,821.

The Foundation adopted SFAS No. 106 "Employers' Accounting for Postretirement Benefits Other Than Pensions". This statement requires the Foundation to recognize the estimated future cost of providing postretirement health care benefits on an accrual basis during the period in which such benefits are earned by the employees. These benefits had previously been expensed when paid. The Foundation elected to record the previously unrecognized service cost of such benefits and took a one-time charge to net assets of \$524,761. The remaining disclosure information required by SFAS No. 106 is set forth in Note 5 of the Notes to Financial Statements.

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FOUNDATION FOR CHILD DEVELOPMENT

Notes to Financial Statements March 31, 1997

2. Investments

A summary of the investments held by the Foundation as of March 31, 1997 and 1996 is as follows:

	1997		1996	
	Market Value	Cost	Market Value	Cost
US Government Obligations	\$ 23,174,475	\$ 21,112,646	\$ 24,312,651	\$ 21,112,646
Equity Mutual Funds	52,870,661	35,044,583	46,299,031	32,370,471
Money Market Funds	1,368,101	1,368,101	2,321,474	2,321,474
Bond Mutual Fund	76,945	80,160	78,067	80,867
Total	\$ 77,490,182	\$ 57,605,490	\$ 73,011,223	\$ 55,885,458

3. Equipment, Furniture and Leasehold Improvements

The components of equipment, furniture and leasehold improvements are as follows:

	1997	1996
Computers and office equipment	\$ 130,861	\$ 100,004
Furniture	175,157	149,006
Leasehold improvements	158,926	147,961
	464,944	396,971
Less — accumulated depreciation and amortization	(355,349)	(325,500)
	\$ 109,595	\$ 71,471

4. Commitments

The Board of Directors has approved grants payable in future years as of March 31, 1997 as follows:

Year ending March 31,	Grants Payable
1998	\$ 888,750
1999	37,500
	\$ 926,250

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FOUNDATION FOR CHILD DEVELOPMENT

Notes to Financial Statements March 31, 1997

4. Commitments (continued)

The Foundation leases its office space under an operating lease expiring on December 31, 1999. Under this operating lease, the Foundation's annual minimum lease commitment, including escalation charges, is approximately \$152,500 for the calendar year 1997. Under this agreement, the Foundation's annual minimum lease commitment, excluding escalation charges, is approximately \$141,000 for the calendar years 1998 through 1999.

5. Employee Retirement Plan and Postretirement Health Care Benefits

The Foundation has a retirement plan covering all of its employees. Contributions under the plan are defined and paid by the Foundation to the Teachers Insurance and Annuity Association of America - College Retirement Equities Fund for premiums under individual annuity contracts purchased for each participant. The total pension expense was approximately \$84,600 and \$81,000 for the years ended March 31, 1997 and 1996, respectively. The plan complies with the Employee Retirement Income Security Act of 1974, the Retirement Equity Act of 1984 and the Tax Reform Act of 1986.

The Foundation has a postretirement health care benefit plan which provides benefits to retirees and their covered dependents who have met the eligibility requirements of the plan. The benefits include major medical and hospitalization. For the years ended March 31, 1997 and 1996, benefits paid were \$24,500 and \$23,996, respectively.

Effective April 1, 1995, the Foundation adopted Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions" (SFAS No. 106), for its unfunded postretirement medical program. This statement requires the cost of postretirement benefits to be accrued during the service lives of employees. For the years ended March 31, 1997 and 1996, the recognized expense was \$88,100 and \$81,032, respectively. The cumulative effect on prior years of adopting SFAS No. 106 on an immediate recognition basis, was to decrease net assets by \$524,761.

Summary information on the Foundation's plan is as follows:

Accumulated postretirement benefits obligation as of March 31

	1997	1996
Retirees	\$ 319,546	\$ 308,733
Actives eligible for postretirement benefits	---	---
Actives ineligible for postretirement benefits	320,852	270,565
Total accrued postretirement benefit cost	\$ 640,398	\$ 579,298

The components of net periodic postretirement benefits for years ended March 31

	1997	1996
Service cost	\$ 35,313	\$ 32,398
Interest cost	50,287	46,135
Total net periodic postretirement benefit cost	\$ 85,600	\$ 78,533

The accumulated postretirement benefit obligation was determined using a 9.0% weighted average discount rate. No assumptions were made for future salary increases because there are no pay-related plans. The health care cost trend rates were assumed to increase 11% for 1995 to 1996, declining 1% each year thereafter until 6% is reached in 2000. The health care cost trend rate assumption has a significant effect on the amounts reported. For example, a 1% increase in the health care trend rate would increase the accumulated postretirement benefit obligation by \$82,611 at March 31, 1997 and the net periodic cost by \$12,500 for the year then ended.

FOUNDATION FOR CHILD DEVELOPMENT

Notes to Financial Statements March 31, 1997

6. Net Assets

Unrestricted

The unappropriated balance of the unrestricted net assets includes the following memorials: The Annie K. Belding Fund and the bequests of The Clementine Amelia Grosvenor Memorial, Edward J. Krug, the Estate of Alma M. Gilsey, the Estate of Helen E. Spalding and the Estate of Kenneth Nussbaum. (See Note 7)

Permanently Restricted

Milo M. Belding Fund

The Milo M. Belding Fund is restricted as to principal and must be invested in interest-bearing securities; the income earned therefrom may be used for the corporate purposes of the Foundation.

William W. and Catherine M. Bellinger Fund

The William W. and Catherine M. Bellinger Fund is restricted as to principal; the income earned therefrom may be used for the corporate purposes of the Foundation.

Annie K. Belding Memorial Fund

The Annie K. Belding Memorial Fund is restricted as to principal; the income earned therefrom is restricted to provide or purchase braces or similar corrective apparatus for crippled and deformed children.

7. Estate of Kenneth Nussbaum

In fiscal 1996, the Foundation received a final distribution from the Estate of Kenneth Nussbaum in the amount of \$2,088. This bequest is to be used for the unrestricted corporate purposes of the Foundation.

8. Taxes

In accordance with the provisions of the Internal Revenue Code ("IRC"), in fiscal 1997 and 1996, the Foundation is liable for a 2% excise tax on net investment income. Accordingly, federal excise tax has been calculated to be \$103,780 and \$137,482 for the years ended March 31, 1997 and 1996, respectively.

The Foundation would be liable for an additional 2% excise tax of approximately \$397,700 on unrealized gains if all marketable securities had been sold as of March 31, 1997.

Under the IRC, the Foundation is also required to make certain minimum distributions in accordance with a formula. At March 31, 1997, the Foundation had undistributed income of \$1,273,600 which must be distributed by March 31, 1998.

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INDEPENDENT AUDITORS' REPORT

McGRATH, DOYLE & PHAIR
Independent Auditors' Report on Additional Information

150 BROADWAY
NEW YORK, N. Y. 10038

TEL: (212) 571-2300
FAX: (212) 385-0836

To the Board of Directors of the
Foundation for Child Development

Our report on our audit of the basic financial statements of The Foundation for Child Development for the year ended March 31, 1997 appears on Page 43. We conducted our audit in accordance with generally accepted auditing standards for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of investments is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

McGrath, Doyle + Phair

New York, NY
May 30, 1997

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54

FOUNDATION FOR CHILD DEVELOPMENT

Schedule of Investments March 31, 1997

Face Amount or Number of Shares	Description	Market Value	Cost
Unrestricted			
U.S. Government Obligations			
\$ 1,700,000	US Treasury Bonds, 10.75% due 2/15/03	\$ 2,009,570	\$ 2,012,641
4,600,000	US Treasury Bonds, 10.75% due 8/15/05	5,668,580	5,265,687
5,200,000	US Treasury Bonds, 9.25% due 2/15/16	6,255,600	4,955,438
2,134,000	US Treasury Bonds, 7.25% due 5/15/16	2,137,627	1,983,620
4,695,000	US Treasury Bonds, 8.125% due 5/15/21	5,165,908	5,380,177
		<u>21,237,285</u>	<u>19,597,563</u>
Equity Mutual Funds			
187,608.221	Acorn Fund	2,752,213	1,396,999
131,996.990	Brandywine Fund, Inc.	4,354,581	2,753,857
107,573.652	EuroPacific Growth Fund	2,872,217	1,925,296
161,794.494	Harbor Capital Appreciation Fund	4,198,567	2,941,131
193,559.678	Harbor International Fund	6,548,124	5,228,116
42,589.438	Harbor International II Fund	500,426	500,000
109,435.978	Oakmark Fund	3,681,426	2,330,118
261,308.717	Selected American Shares	5,628,590	3,880,292
70,856.992	Sequoia Fund, Inc.	6,409,015	2,644,816
83,215.748	Skyline Special Equities	1,547,813	1,668,849
212,683.182	Vanguard Primecap Fund	6,667,618	2,794,530
78,157.946	Vanguard International Index Fund Emerging Markets	1,006,674	1,006,924
135,780.086	Warburg, Pincus Emerging Markets	1,819,453	1,709,780
297,619.989	Warburg, Pincus International Institutional	4,883,944	4,263,875
		<u>52,870,661</u>	<u>35,044,583</u>
Chase Manhattan Bank			
	Vista Federal Premier Money Market	<u>1,356,934</u>	<u>1,356,934</u>
	Total unrestricted (including Bellinger Fund)	<u>75,464,880</u>	<u>55,999,080</u>

FOUNDATION FOR CHILD DEVELOPMENT

Schedule of Investments March 31, 1997

Face Amount or Number of Shares	Description	Market Value	Cost
Permanently Restricted			
Milo M. Belding Fund			
	US Government Obligations		
\$ 1,100,000	US Treasury Bonds, 13.375% due 8/15/01	\$ 1,366,420	\$ 1,004,781
545,000	US Treasury Bonds, 7.25% due 5/15/16	545,926	492,033
	Bond Mutual Fund		
6,989	Harbor Bond Fund	76,945	80,160
	Total Milo M. Belding Fund	1,989,291	1,576,974
Annie K. Belding Memorial Fund			
	US Government Obligations		
20,000	US Treasury Bonds, 13.375% due 8/15/01	24,844	18,269
	Chase Manhattan Bank		
	Money Market Account	11,167	11,167
	Total Annie K. Belding Memorial Fund	36,011	29,436
	Total All Funds	\$ 77,490,182	\$ 57,605,490

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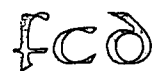
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The photographs illustrating this annual report
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Foundation
for Child Development
345 East 46th Street
New York, NY 10017
212.697.3150



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